

AS OF JULY 1, 2022 - JUNE 30, 2023, FOR FISCAL YEAR 2023 (DECIMAL AND WHOLE FIGURES INDICATE %

Prepared by Apportionment & Revenue Division, Oklahoma Tax Commission

OKLA. STATUTES 2011 AS AMENDED																	
Title	Levying Section	Apportionment Section	SOURCE OF REVENUE	SEE NOTES	General Revenue	State Transportation	Returned To Counties	Teachers Retirement	Returned To Cities	To School	Education Reform Revolving	Okla. Tax Commission	Interstate Oil Compact	Returned to Counties for Bridge & Road	OTHER	DESCRIPTION	NOTES
63	2865	2865, 2866, 2867	911 WIRELESS TELEPHONE FEE	37								1			99	VARIOUS FUNDS	(1) First \$83,333.33 of each month's collections is apportioned to State Transportation Fund per 68 OS § 500.7.
3A	207	207	ADMISSION TAX	24	5				45						50	RETURNED TO COUNTIES	
68	6002	6005	AIRCRAFT EXCISE	32											100	OKLAHOMA AERONAUTICS COMMISSION REVOLVING FUND	(2) Of the \$.75 from each stamp sale by county clerks, 5% of \$.55 stamp fee is retained by county clerks, 95% of \$.55 fee is remitted to the Oklahoma Tax Commission to be apportioned \$500,000 plus 3% of the remainder to the County Government Education-Technical Revolving Fund with the rest of these revenues apportioned to the General Revenue Fund. County clerks allocate \$.20 of the fee to the applicable County General Fund [68 O.S. § 3204].
3	254, 254.1	256(B)	AIRCRAFT REGISTRATION FEES	19	3										97	OKLAHOMA AERONAUTICS COMMISSION REVOLVING FUND	
3 62	254.1	- 203	AIRCRAFT DEALER LICENSE		100												
37A	5-101	5-104	ALCOHOLIC BEVERAGE TAX	23	2/3 OF 97				1/3 OF 97			3					(3) An assessment of 1/10 of 1% is levied on gross revenues received at the wellhead. Of the assessment collected, \$2,000 per month is retained by the Tax Commission and deposited in the Oklahoma Tax Commission Revolving Fund per 52 OS § 288.8A(A), (B).
3A	421(A)	423	BINGO TAX		100												
3A	421(B),(C)	404, 423	CHARITY GAMES TAX		100												
68	304	113	CIGARETTE LICENSE												100	OKLAHOMA TAX COMMISSION REIMBURSEMENT FUND	(4) Less \$3,000 per month apportioned to Oklahoma Aeronautics Revolving Fund per 3 OS § 91.
68	302 thru 302-7, 402(1)	302-1 thru-7, 303	CIGARETTE TAX	47											100	VARIOUS FUNDS	(5) Of the tax from fuel consumed on Turnpikes, 3% is apportioned to General Revenue Fund and 97% Turnpike Authority Trust Fund as long as bonds issued after May 1, 1992 remain outstanding. These amounts are deducted from the apportionment to the State Transportation Fund. See 69 OS § 1727.
68	1503, 1509.3	1510	COIN DEVICE DECALS & DISTRIBUTION PERMITS		100												
68	265	265	COMPUTER ENHANCEMENT FUND	36											100	OTC & OMES JOINT COMPUTER ENHANCEMENT FD	(6) Of the \$1 additional vehicle registration penalties of 47 OS § 1115(C)(4), 1132 (F)(3), and 1151 (C)(3), 58% is apportioned to General Revenue Fund, 21% to the Motor License Agents and 21% to be apportioned as outlined in § 1104.
68	214	214	COUNTY CLERK FEES												100	TO COUNTIES FOR COUNTY CLERK FUND	
68	500.4, 500.4B, 603(A)(2)	500.4B, 500.63, 500.7, 602	DIESEL FUEL EXCISE TAX	1, 9, 48, & 50		64.34		30.43						3.36	1.39	HIGH PRIORITY BRIDGE FUND	(7) The first \$250,000 from each month's collections is apportioned to the State Transportation Fund. The first \$850,000 of the additional collections designated for State Transportation is deposited into the Public Transit Revolving Fund, second \$850,000 is deposited into the Okla Tourism & Passenger Rail Fund. See 68 OS § 500.6(A).
68	3201	3204	DOCUMENTARY STAMP TAX	2											0.48	STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FUND	
47	6-117(D)	6-117(D)	DRIVING RECORD FEE	28	78.26										21.74	DEPARTMENT OF PUBLIC SAFETY REVOLVING FUND	(8) 100% aircraft fuel tax is apportioned to Okla Aeronautics Revolving Fund per 68 OS § 500.6a.
68	450.2	450.7	DRUG TAX STAMP												100	DRUG ABUSE EDUCATION REVOLVING FUND	(9) 4 1/2% of fuel collections are set aside for apportionment to Indian Tribes per 68 OS § 500.63 on a quarterly basis. Remainder apportioned in accordance with statutory formulas.
18 68	437.25 1208, 1803		ELECTRIC COOP LICENSE		100												(10) The first \$1,000,000 of each fiscal year shall be deposited to the Corporation Commission - Revolving Fund with 8% of the remainder being deposited into the Dept. of Environmental Quality Revolving Fund with \$500,000 per month deposited in the Weigh Station Improvement Fund until the required level is reached with the balance deposited into the Oklahoma Petroleum Storage Fund until the required maintenance level is reached. Then the balance remaining is deposited as follows: \$1,000,000 each fiscal year to Corporation Commission Storage Tank Regulation Revolving Fund with the remainder to the State Transportation Fund. Per 17 OS § 327.1.
68	1803	1806	ELECTRIC COOP TAX		5					95							
52	288.8A(A)	288.8A(B)	ENERGY RESOURCES ASSESSMENT	3											100	ENERGY RESOURCES REVOLVING FUND	(11) First \$900,000 from \$1 of the Vehicle Registration Fee is apportioned to the Driver Education Fund. Any excess amount is apportioned to the General Revenue Fund per 47 OS § 1132.1(B).
68	802	805	ESTATE TAX	30	100												
68	5401-5402	5404	FARM IMPLEMENT TAX STAMP	18	100												
68	1203, 1204	1208	FRANCHISE TAX		100												(12) First \$400,000 of license fee revenues paid per 47 OS § 1113(A),(B), & (C) is apportioned to General Revenue Fund 47 OS § 1133(D).
68	2202	2204	FREIGHT CAR TAX												100	RAILROAD MAINTENANCE REVOLVING FUND	
68	500.4, 500.4B, 603(A)(1)	500.4B, 500.6, 500.63, 602	GASOLINE EXCISE TAX CNG AND LNG EXCISE TAX	4, 5, 7, 8, 9, 20, 48, & 50		63.75		30.125	1.875					2.297	1.625 0.328	HIGH PRIORITY BRIDGE FUND STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FUND	(13) A retention fee is withheld from city and county sales, use, and lodging taxes and apportioned to the Tax Commission Revolving Fund. 68 OS § 1371 and § 2702.
68	1001(B)(3)(a)	1004(B)(6)	GROSS PRODUCTION TAX - OIL 7%	26, 40 & 42				7.14		7.14				3.745	25.72 25.72	COMMON EDUCATION TECHNOLOGY FUND HIGHER EDUCATION CAPITAL FUND OKLAHOMA STUDENT AID REVOLVING FUND	(14) On June 30 of each fiscal year, any monies in the Unclassified Taxes Account, held for a period of at least two years, in excess \$100,000 shall be transferred to the General Revenue Fund per 62 OS § 279.
															1.42 1.43	OKLA. TOURISM AND RECREATION DEPT. REV FD OKLA. CONSERVATION COMMISSION INFRASTRUCTURE	(15) One-third of the revenue attributable to the \$3 Vehicle Registration Fee, imposed pursuant to 47 OS § 1132.4, is apportioned 50% to the General Revenue Fund and 50% to the Law Enforcement Retirement Fund. The first \$850,000 of the amounts designated for the Law Enforcement Retirement Fund is apportioned to Department of Public Safety Patrol Vehicle Revolving Fund per 47 OS § 1132.4. The remaining two-thirds is apportioned to the General Revenue Fund.
															1.43 0.535	COMMUNITY WATER INFRASTRUCTURE DEV REV FD STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FUND	(16) In each fiscal year beginning on or after July 1, 2013, the first \$1,350,000, which would otherwise be apportioned to the General Revenue Fund, shall be transferred to the Oil and Gas Division Revolving Fund of the Oklahoma Corporation Commission. 68 OS § 1103.
68	1001	1004(B)(11)	GROSS PRODUCTION TAX - OIL 8%	49				10		10				3.28	23.75 23.75 23.75 1.66 1.67 1.67	COMMON EDUCATION TECHNOLOGY FUND HIGHER EDUCATION CAPITAL FUND OKLAHOMA STUDENT AID REVOLVING FUND OKLA. TOURISM AND RECREATION DEPT. REV FD OKLA. CONSERVATION COMMISSION INFRASTRUCTURE COMMUNITY WATER INFRASTRUCTURE DEV REV FD	(17) If, on any September 1st of any year, the total contributions to any one of the funds does not equal \$15,000 or more each year for the previous three consecutive calendar years, the fund shall be removed from the income tax form and all contributions of the removed fund shall be refunded to the contributors per 68 OS § 2368.2. (18) Of tax remitted to the Oklahoma Tax Commission. (19) 100% of Manufacturer Aircraft Registration Fees are returned to the county per 3 OS § 256.2(A).
68	1001(B)(3)(b)	1004(B)(2)	GROSS PRODUCTION TAX - GAS 7%	42	85.72		7.14			7.14					0.47	STATEWIDE CIRCUIT ENGINEERING DISTRICT REV FUND	(20) Per OS 74 § 227.3, 1/3 of 1% of the County Roads Funds goes to the Statewide Circuit Engineering District Revolving Fund.
68	1001	1004(B)(10)	GROSS PRODUCTION TAX - GAS 5%	49	80		10			10							(21) Effective July 1, 2013 the Rebuild Okla Access & Driver Safety Fund, Okla Tourism & Passenger Rail Fund, and the Public Transit Rev Fund receive a portion of the amount apportioned to the General Revenue Fund. These are divided into twelve equal monthly payments per 69 OS § 1521.
3A	263	263	HORSETRACK GAMING	18	12						88						
68	2355(E)	2352	INCOME TAX - CORPORATE	51	77.25			5.25			16.50				1	AD VALOREM REIMBURSEMENT FUND	(22) The first \$1,216,000 in permit and overweight truck permit fees imposed by 47 OS § 14-116 is apportioned with Motor Vehicle Collections pursuant to Section 47 OS § 1104.
68	2355(A)-(C) , 3634	2352, 3634	INCOME TAX - INDIVIDUAL	21, 44, 50, 51, & 54	85.41			5.25			8.34				1	AD VALOREM REIMBURSEMENT FUND	(23) Per 37 OS § 563 2/3 of 97% of collections, which includes wine, is apportioned to General Revenue Fund. When the total amount of current fiscal year wine collections exceeds the total amount of wine collections for FY2010, the overage is distributed to the Okla Viticulture & Enology Center Rev Fund up to \$350,000. Once reached, it reverts back to the General Revenue Fund. Effective October 1, 2018 it will be levied per 37A OS § 5-101 and apportioned per 37A OS § 5-104.
2	18-408	18-408															(24) As shown is for the first two years of operation. For the third and following years, 50% is apportioned to the municipality in which the racetrack is located and 50% is to the county in which the racetrack is located, if the racetrack is not located in a municipality, or if the population of the municipalities is less than 1,000, 100% is apportioned to the county. See 3A OS § 207.
29 56	3-310 59.1	3-310 59.1															

AS OF JULY 1, 2022 - JUNE 30, 2023, FOR FISCAL YEAR 2023 (DECIMAL AND WHOLE FIGURES INDICATE %)

Prepared by Apportionment & Revenue Division, Oklahoma Tax Commission

OKLA. STATUTES 2011 AS AMENDED																		
Title	Levyng Section	Apportionment Section	SOURCE OF REVENUE	SEE NOTES	General Revenue	State Transportation	Returned To Counties	Teachers Retirement	Returned To Cities	To School	Education Reform Revolving	Okla. Tax Commission	Interstate Oil Compact	Returned to Counties for Bridge & Road	OTHER	DESCRIPTION	NOTES	
63 68 68 70	1-557 & 2220.4 2368.12 thru .17 2368.19 thru .26, .31 1-122	1-558 & 2220.4 2368.12 thru .17 2368.19 thru .26, .31 1-122	INCOME TAX CHECK-OFFS	17											100	VARIOUS FUNDS	(25) Delinquent fees collected per 47 OS § 1151 for transfers and 68 OS § 2103 for registrations are apportioned 50% to the State Highway Construction and Maintenance Fund, 25% to Motor License Agents and 25% is apportioned as provided in 47 OS § 1104. (26) The sum of the total amounts deposited to the Common Education Technology Fund, the Oklahoma Student Aid Revolving Fund, the Rural Economic Action Plan Water Projects Fund, the Oklahoma Tourism and Recreation Department Capital Expenditure Revolving Fund, Oklahoma Conservation Commission Infrastructure Revolving Fund and the Community Water Infrastructure Development Revolving Fund shall not exceed \$150,000,000 per fiscal year. All amounts in excess of \$150,000,000, in any fiscal year, will be deposited in the General Revenue Fund per 68 OS § 1004(C).	
63	426	426	MEDICAL MARIJUANA	53											100	OK MEDICAL MARIJUANA AUTHORITY FUND		
37A	5-105	5-106	MIXED BEVERAGE GROSS RECEIPTS TAX		100												(27) The flat fees levied in 68 OS § 723(B)-(C) are to be apportioned to the State Transportation Fund per 68 OS § 723(K).	
47	6-101,6-114, 114-116 & 1105 et seq.	6-101, 6-114, 14-116, 1104, 1115, 1132, 1132.1, 1132.4, 1132.6, 1132.7 & 1151	MOTOR VEHICLE COLLECTIONS - Auto & Farm Truck; Commercial Vehicle; National Guard; Personalized & House Trailer License; Boat & Motor License & Excise Tax MV Excise & Rental Taxes; Bus Mileage Tax & Title Fees & Overweight Truck Permits; MV Proration; License Reinstatement Fees; Motor Fuels Tax Fee.	6, 11, 12, 15, 22, 25, 29, 34, 38, 41, 50, & 52		0.31	7.24		3.10	36.2						2.59 0.83 0.03 3.62 1.24 20.00 24.84	COUNTY ROAD FUND TO COUNTIES FOR COUNTY GOVERNMENT WILDLIFE CONSERVATION FUND TO COUNTIES FOR BRIDGE & ROAD IMPROVEMENT OKLA. LAW ENFORCEMENT RETIREMENT FUND COUNTY IMPROVEMENT FOR ROAD & BRIDGE REBUILD OKLAHOMA ACCESS & DRIVER SAFETY FUND	(28) Of the \$25.00 collected for a Motor Vehicle Report furnished by an MLA, \$18.00 is paid to the Oklahoma Tax Commission for depositing into the General Revenue Fund per 47 OS § 6-117(D). (29) Per 47 OS § 1113.2 Revenue from the additional \$5.00 registration fee is to be credited to the State Public Safety Fund beginning July 1, 2017. (30) Estate tax repealed by Laws 2006 2nd ex. Sess., Ch. 42 § 6 effective January 1, 2010.
68	2103, 2104.3, 2110	2102 & 2103																
68	5301-5302	5305	MOTOR VEHICLE TAX STAMPS	18	100												(31) The Oklahoma Tourism Promotion Revolving Fund and Oklahoma Tourism Capital Improvement Fund are capped at \$5,000,000 and \$9,000,000, respectively, with any excess revenues apportioned to the General Revenue Fund. The Oklahoma Historical Society Capital Improvement and Operations Fund is capped at the total amount apportioned for FY2015 with any excess revenues to be deposited to the General Revenue Fund. See 68 OS § 1353.	
85A	31	31	MULTIPLE INJURY TRUST FUND												100	MULTIPLE INJURY TRUST FUND		
47	1135.6	1135.6	NASCAR LICENSE PLATES		12.5										87.5	VARIOUS FUNDS	(32) Aircraft excise tax revenues apportioned to the Oklahoma Aeronautics Commission Revolving Fund are capped at \$4,500,000 with any excess revenues credited to the General Revenue Fund. See 68 OS § 6005. FY23 SB258 removes the cap and allocates 100% to the Oklahoma Aeronautics Commission RF.	
40	418	418	OCCUPATIONAL HEALTH & SAFETY	45											100	SPECIAL OCCUPATIONAL HEALTH & SAFETY FUND		
68	113	113	OKLAHOMA TAX COMMISSION REIMBURSEMENT												100	OKLA. TAX COMMISSION REIMBURSEMENT FUND	(33) All money is apportioned to Multiple Injury Trust Fund minus \$4,000,000 for the Workers' Compensation Commission Revolving Fund and \$1,750,000 for the Workers' Compensation Administration Fund per 85A OS § 122.	
63	2220.5	2220.5	ORGAN DONOR PROGRAM												1 99	DEPT. OF PUBLIC SAFETY / OKLA. TAX COMM FUND ORGAN DONOR REVOLVING FUND	(34) The amount apportioned to Schools, State Transportation Fund, Counties for Highways, Counties for County Roads, Counties for Highway Funds, Counties for General Funds and Cities and Towns are capped at the total for FY15 any excess revenues will be deposited to the General Revenue Fund. County Improvement to Roads and Bridges Fund is capped at \$125,000,000 per 47 OS § 1104.	
3A	205.6(B)	205.6(B)	PARI-MUTUEL TAX	18											100	OKLAHOMA HORSE RACING COMMISSION OPERATIONAL EXPENSES REVOLVING FUND		
68	1101	1103	PETROLEUM EXCISE TAX except fr	16	82.634								6.84		10.526	CORPORATION COMMISSION PLUGGING FUND	(35) The Oklahoma Tourism Promotion Revolving Fund, Oklahoma Tourism Capital Improvement Fund and the Oklahoma Historical Society Capital Improvement and Operations Fund are capped at the total amount apportioned for FY 15 with any excess revenues to be deposited to the General Revenue Fund per 68 OS § 1403.	
68	1102	1103	PETROLEUM EXCISE TAX from Nat	16	82.6045								6.84		10.5555	CORPORATION COMMISSION PLUGGING FUND		
3A	205.6(E), 205.8	205.6(E), 205.8	PICK SIX & PICK SEVEN TAX	39											100	VARIOUS FUNDS	(36) Per 68 OS § 268 the Okla Tax Commission Fund shall receive an amount up to the amount of the retention fees for city and county sales, use and lodging taxes combined. Any remaining revenue is to be deposited into the Office of Management and Enterprise Services Joint Computer Enhancement Fund.	
68	112	112	PRINTING & REVOLVING ACCOUNT									100					(37) From each \$.75 fee collected, \$.05 is apportioned to the Oklahoma 9-1-1 Management Authority Revolving Fund, 1% to 3% is retained by the sellers, 1% is retained by the Tax Commission, with the remainder paid to the governing bodies that the 9-1-1 Management Authority has certified as eligible to receive funds. See 63 OS § 2865 through § 2867.	
68	1515	1515	PROFESSIONAL SPORTS TICKET FEE		100												(38) Beginning January 1, 2018, all revenues attributable to the additional Motor Fuels Tax Fee imposed by 47 OS § 1132.7 are credited to the State Highway Construction and Maintenance Fund.	
68	2857	2857(B)	PUBLIC SERVICE PENALTIES		50										50	TO COUNTIES FOR AD VALOREM DISTRIBUTION		
18	1142(A)(18)	1142(A)(18)	REGISTERED AGENTS FEES		100													
68	1354	1353	SALES TAX	13, 31, 51, 55, 56, & 57	83.36			5.25			10.46				0.21 0.38 0.28 0.06	OKLAHOMA TOURISM REVOLVING FUND OKLAHOMA TOURISM CAPITAL IMPROVEMENT REV FD OK ROUTE 66 COMMISSION REVOLVING FUND OKLAHOMA HISTORICAL SOCIETY CAPITAL FUND	(39) Pursuant to 3A OS § 205.6(E) multiple horse wager revenues (Pick 6/Pick 7) paid to the OTC are allocated to the Oklahoma Horse Racing Commission Operational Expenses Revolving Fund unless attributable to the National Breeder's Cup Pick 7 then those revenues paid to the OTC are apportioned to the General Revenue Fund. 3A OS § 205.8. (40) After Oil and Gas apportionments to General Revenue Fund from the 2%, 5% and 7% tax rates equal the five-year moving average as determined by the State Board of Equalization 62 OS § 34.103 the excess will be apportioned to the Revenue Stabilization Fund.	
68	1364	1364(M)	SALES TAX PERMITS		100													
68	1364(N)	1364(N)	SALES TAX VENDOR'S LISTS									100					(41) Of the fees collected for issuance or renewals of Class A, B, & C commercial license and permits, the first \$60,000 goes to the General Revenue Fund and the next \$500,000 to the Department of Public Safety Restricted Revolving Fund. All remaining revenue is apportioned per 47 OS § 1104.	
47 62 68	1121, 1142 34.57 218	34.57	SERVICE CHARGE FEE									100					(42) HB 1085X amends 68 OS § 1001 by increasing gross production gas and oil incentive levies of 4% to 7% with December 2017 production. (43) HB 1019XX amends 68 OS § 1403 on Use Tax by apportioning the first \$19,600,000 to the Education Reform Revolving Fund for FY2019 to be divided into twelve monthly distributions. The amount increases to \$20,500,000 for FY2020 and after.	
68	723	723	SPECIAL FUEL DECALS	27	100													
68	703,707.1,707.3 705,707.2	704,707.1,707.3 706,707.2	SPECIAL FUEL USE TAX - 16 CENTS		1.125	64.781	30.969							2.734	0.391	STATEWIDE CIRCUIT ENGINEERING DIST REVOLVING FD	(44) HB 3324 requires that 5% of all funds rebated by the Oklahoma Tax Commission for Quality Jobs incentives under 62 OS §48.2, 68 OS § 3604, 68 OS § 3904, and 68 OS § 3914 be deposited into the Oklahoma Quick Action Closing Fund.	
47 68	1135.1- 1135.5, & 1135.7 113	1135.1- 1135.5, 1135.7, 1135.8, 1104 & 1104.1 thru .32 113	SPECIAL LICENSE PLATES												100	VARIOUS FUNDS	(45) HB 1411 amends 40 OS § 418 by capping the apportionment to Special Occupational Health and Safety Fund at a three-year average based on FY2015, FY2016, and FY2017 year-to-date distributions with the excess deposited into the General Revenue Fund.	

APPORTIONMENT OF STATUTORY REVENUES BY THE OKLAHOMA TAX COMMISSION

AS OF JULY 1, 2022 - JUNE 30, 2023, FOR FISCAL YEAR 2023 (DECIMAL AND WHOLE FIGURES INDICATE %)

Prepared by Apportionment & Revenue Division, Oklahoma Tax Commission

OKLA. STATUTES 2011 AS AMENDED																		
Title	Levyinq	Section	Apportionment Section	SOURCE OF REVENUE	SEE NOTES	General Revenue	State Transportation	Returned To Counties	Teachers Retirement	Returned To Cities	To School	Education Reform Revolving	Okla. Tax Commission	Interstate Oil Compact	Returned to Counties for Bridge & Road	OTHER	DESCRIPTION	NOTES
68	346(C)		346(C) 302-5 & 352	STATE TRIBAL COMPACT STAMPS	47											100	VARIOUS FUNDS	(46) Beginning FY 20, DEQ Revolving Fund receives 24.1% of the \$2.90 tire fee [increased from \$2.50] capped annually at the 3-year totals for FY 15, FY 16 & FY 17. Excess revenues are apportioned to the General Revenue Fund. OTC receives 2.25% of all revenues capped at \$20,000 per month and DEQ receives 5.75% capped at \$50,000 per month. Annual allocations to these sources cannot exceed the 3-year averages for FY 15, FY 16 & FY 17. Excess amounts are credited to the Used Tire Recycling Indemnity Fund.
17	327.1		327.1	STORAGE LEAKAGE FUND	9 & 10											100	VARIOUS FUNDS	(47) HB 1010XX creates 68 OS § 302-7 which places a new levy on cigarettes. The additional revenue generated is to be apportioned to the General Revenue Fund for FY2019 and the State Health Care Enhancement Fund FY2020 and after.
68			500.63															
52	288.5D(A)		288.5D(B)	SUSTAINING OKLAHOMA'S ENERGY RESOURCES FEE									3			97	SUSTAINING OKLAHOMA'S ENERGY RESOURCES REVOLVING FUND	(48) HB 1010XX creates 68 OS § 500.4B which places a new levy on Diesel Fuel by .06/gallon and on Gasoline Excise by .03/gallon. The additional revenue is apportioned to the General Revenue Fund for FY2019 and the Rebuilding Oklahoma Access and Driver Safety Fund for FY2020 and after.
63	2418		2418	TELEPHONE SURCHARGE												100	TELECOMMUNICATIONS FOR THE DEAF AND HARD-OF-HEARING REV FD	
27A	2-11-401.2		2-11-401.4	TIRE RECYCLING FEE	46								2.25			92 5.75	USED TIRE RECYCLING INDEMNITY DEPT. OF ENVIRONMENTAL QUALITY	(49) HB 1010XX amends 68 OS § 1004(B)(10) GP Gas and § 1004(B)(11) GP Oil by increasing the 2% incentive levy to 5% for all new and existing wells effective with the production month of July 2018. There is no change to the 36-month term period. The 2% rate was effective until July 1, 2018. Due to a two-month lag between production and reported collections, revenue from 2% production will continue through August 2018 FY19 collections month.
																24.1 of small tire	DEPT. OF ENVIRONMENTAL QUALITY REVOLVING FUND	(50) Effective July 1, 2019 HB1010XX tax created for Diesel and Gasoline fuels moves allocation to Rebuilding Oklahoma Access and Driver Safety Fund (ROADS) and by HB1014XX Motor Vehicle apportionment previously to General Revenue will now go to ROADS. The amount to ROADS from Individual Income will be less these other contributions.
68	402 thru 402-3, 415		402-1 thru 402-3, 404	TOBACCO PRODUCTS TAX & LICENSE												100	VARIOUS FUNDS	
68	1013 & 1015.1			TRANSPORT & RECLAIMER LICENSE FEES		100												(51) Effective 07/01/21 HB2894 (2021) amends 68 §§ 1353, 1403 & 2352 altering the apportionment of state sales, state use, individual income, and corporate income tax. This measure alters the % of revenue apportioned to GR, the Education Reform Rev Fund, and the Teachers' Retirement System Fund.
62			203															
68	349.1, 426		352, 402-3(C), 429	TRIBAL CIGARETTE/TOBACCO PA	47											100	VARIOUS FUNDS	(52) Effective FY22 HB 2892 (2021) allocates 25% of the amount that would have gone to CIRB instead to Counties for Roads. Effective FY23 HB 4459 sets up an increase schedule. Together they are capped at \$125,000,000 for FY23.
62	279		279	UNCLASSIFIED RECEIPTS	14											100	UNCLASSIFIED TAXES ACCOUNT	
68	1402		1403	USE TAX	13, 35, 43 & 51	83.36			5.25			10.46				0.31 0.56	OKLAHOMA TOURISM REVOLVING FUND OKLAHOMA TOURISM CAPITAL IMPROVEMENT REV FD	(53) Effective FY22 SB 229 2021 OS 63 § 426 The amounts apportioned to the State Public Common School Building Equalization Fund, the OK Medical Marijuana Authority Fund, and the State Department of Health are capped at \$65 million. Any excess revenues will be deposited to the General Revenue Fund. FY23 returns to prior allocation.Per OS 63 § 426 proceeds from the 7% Medical Marijuana tax will be apportioned to the OK Medical Marijuana Authority Fund until the regulatory budget is met, with the surplus apportioned 75% to the General Revenue Fund and 25% to the Drug and Alcohol Rehabilitation Fund.
																0.06	OKLAHOMA HISTORICAL SOCIETY CAPITAL FUND	(54) Effective FY22 SB 608 \$30 million shall be deducted from the portion of the individual income tax revenues apportioned to the General Revenue Fund and allocated to the Filmed in Oklahoma Program Revolving Fund.
63	2-503.1j(A)		2-503.1j(C)	WIRE TRANSMITTER FEE												100	DRUG MONEY LAUNDERING AND WIRE TRANSFER FUND	
																		(55) Effective FY23 SB229 2022 amends 68 § 1353 altering the apportionment of state sales tax. This measure alters the amount to general revenue at the conclusion of the fiscal year once it is verified and concluded that the 75% to General Revenue allocation of the 7% medical marijuana gross receipts tax is insufficient to fully fund redbud school grants. Sales tax attributable to medical marijuana sales for FY 22 in the estimated amount up to \$38,709,798 will be apportioned from June sales tax collections in the July distributions to fund redbud school grants by apportioning to the State Public Common School Building Equilization Fund an amount required pursuant to 70 § 3-104.
85A	122		122	WORKERS COMP - INSURANCE PR	33											100	MULTIPLE INJURY TRUST FUND	
85A	98		98	WORKERS COMP - SELF-INSURANCE GUARANTY FUND												100	SELF-INSURANCE GUARANTY FUND	(56) Effective FY23 HB4457 amends 68 § 1353 altering the apportionment of state sales tax. This measure alters the % of revenue apportioned to the Oklahoma Tourism Promotion RF, Oklahoma Tourism Capital Improvement RF, and adds an allocation to the Oklahoma Route 66 Commission RF.
																		(57) Effective FY23 HB3037 amends 68 § 1353 altering the apportionment of state sales tax. This measure apportions \$5 million that would otherwise go to GR to the Municipal Road Drilling Activity Revolving Fund